

DIVISION OF PROPERTY TAXATION – DEPARTMENT OF LOCAL AFFAIRS
RULES FOR MODIFICATION - OCTOBER, 2003

Repeal

Rule II. B. 1.1. In those cases where the Property Tax Administrator is unable to verify that the entire property is used as claimed under section 39-3-106, C.R.S., the administrator may request, but not require, details regarding that property. Such details may include, but are not limited to, the area being used, dates of usage, and the purposes of the uses.

Nothing in this rule allows the administrator to require any information not specifically stated in 39-2-117, C.R.S. without the authorization of the State Board of Equalization.

Repeal

Rule II. B. 8. When property, otherwise exempt from property taxation pursuant to 39-3-106, C.R.S., is used for purposes other than those specified in 39-3-106 to 39-3-113, C.R.S., and the property is used in such a manner as to exceed the limits imposed by 39-3-106.5, C.R.S., the Administrator will petition the State Board of Equalization for permission to require more information on the basis that the property is being used in whole or in part for private gain or corporate profit.

Should non-qualifying use exceed the stated limits, the percentage of taxable value will be based on the total amount of non-qualifying use.

Amend (Strikethrough indicates language to be deleted.)

Rule I. B. 11. When an application is filed seeking exemption under one statute, and the property does not qualify under that statute, the division will consider whether said property qualifies for exemption under a different statute. The particular requirements for exemption under each statute will be applied independently.

~~Should the application fee be higher for the alternate statute under which the property may be considered, the administrator will notify the applicant, through the tentative determination process, that such property may qualify under a different statute but that any further consideration of the application will be delayed until the difference in the fees is paid and any necessary information is supplied. The division shall allow sixty days for the applicant to submit any necessary fee and information. Failure to supply the information and fee within the sixty days will result in a denial of the application.~~

Amend (Strikethrough indicates language to be deleted.)

Rule II. B. 12. When an applicant has not shown sufficient actual, physical use of a property to satisfy Rule II. B. 11(a), the Administrator will also consider "indicators of intent". "Indicators of intent" are the owner's off-site activities which establish its specific intent to further use the subject property for religious purposes.

Indicators of intent will be determined by asking questions which include, but are not limited to:

- (a) How was the property acquired?
- (b) How long has this organization owned the property?
- (c) Has the owner been actively involved in dealing with local government bodies in the pursuit of planning, zoning or other permit issues?
- (d) Has the owner set up a special fund to finance the project, and is it actively soliciting money for that fund?
- (e) Has the owner been working with financial institutions and/or working on the sale of bonds?
- (f) Has the owner set up a committee or other structure to plan and implement the plan of the use of the property, and is the committee actively dealing with that issue?
- (g) Is the owner actively seeking any necessary clearances from denominational or synodical bodies?
- (h) Has the owner employed architects or contractors in preparation for actual construction work on the property?
- (i) Have anticipated starting and completion dates been set for any improvement projects?
- (j) What is the size of the owning organization and what is the size of any contemplated project?
- (k) Has the owner had the property listed for sale?
- (l) Has the owner been using the property, or allowing the property to be used, for monetary gain?
- (m) Are there any other unusual or urgent circumstances that need to be considered?

~~The Administrator may not require the provision of this information as a condition of exemption for any time period without the approval of the State Board of Equalization pursuant to 39-9-109, C.R.S.~~